1998

ASSESSMENT AUDIT

REPORT

1998 ASSESSMENT AUDIT REPORT

INTRODUCTION

The Assessment Audit Program was established in 1995 to monitor the quality of municipal assessments. This document is the third annual report for the program.

Under the Assessment Audit Program, Alberta Municipal Affairs communicates assessment standards, audits municipal assessments to determine compliance with the standards, and verifies the assessment levels used to prepare the equalized assessment. The audit program consists of annual and detailed audits.

This report lists assessment levels as of January 29, 1999. For assessment level revisions after this date, contact the Assessment Services Branch.

ANNUAL AUDIT

OBJECTIVES

The annual audit process is an important tool in measuring the relationship of municipal assessments to market value. One objective of the annual audit program is to verify the median assessment to market ratios and the assessment level calculation reported by each municipality's assessor. Alberta Municipal Affairs uses the assessment level (overall ratio) to adjust each municipal assessment roll to a common relationship with market value in comparison to other municipalities. The product is an equalized assessment base that provides a fair comparison among municipalities for cost-sharing programs. Another objective of the annual audit is to verify whether municipal assessments meet regulated quality standards.

SCOPE

No later than April 1st of each year, municipalities are required to supply assessment to market value ratios and supporting assessment and sales data in a standard format. Assessment Audit then performs a statistical analysis to verify the ratios. The data must be reported in the prescribed format so it can be imported electronically via computer files. An annual audit is performed on each of Alberta's municipalities.

FINDINGS & RESULTS

1) Date for Reporting

Municipalities are required to report their assessment audit data by April 1st in the tax year. In the 1998 tax year, 278 of Alberta's 364 municipalities submitted their reports by this date. This is a considerable improvement over the previous year when only 52 municipalities reported on time. The importance of meeting this date cannot be

understated. It allows the Assessment Services Branch enough time to return a summary of the annual audit results and a preliminary equalized assessment report to the municipality by the fall of 1998. Not only does it make the equalization process more efficient, it allows the municipality and its assessor time to take action on recommendations to improve the assessment quality before the next assessment is prepared.

2) Municipalities Assessed Under Legislated Quality Standards

Under the Municipal Government Act Standards of Assessment Regulation (AR 365/94), schedule 2 sets out standards to be met in preparing an assessment. In accordance with transitional legislation, some municipalities have not yet been required to prepare a new assessment for all property under the Standards of Assessment Regulation. In 1998, for tax year 1999, 360 municipalities were assessed under this regulation's quality standards. The municipalities of Edmonton, Calgary, Wetaskiwin and Lloydminster were not obligated to meet the requirements of this regulation.

3) Compliance With AR 365/94 Section 12 and Schedule 3

The Standards of Assessment Regulation (AR 365/94) section 12 and schedule 3 specify that the information to be recorded by the assessor, including:

1. For each parcel of land - legal description, parcel size, land use bylaw code and actual use.

2. For each improvement - quality rating, classification size, effective year built and condition.

3. For a sale - certificate of title, sale price, adjustments and sale date.

This information is essential for maintaining an accurate assessment as well as for the efficient and accurate audit of assessment quality. Municipalities reported from a low of 28 percent of the required information to a high of 100 percent. The median for information reported by municipalities is 91 percent.

4) Data Reported in Format Requested

The assessment audit forms specify the format in which information is to be provided. The assessment audit forms are contained in the document 'Reporting Information For Assessment Audit'. Computer file spreadsheet versions are also available. There were 335 municipalities that provided data on computer files in the appropriate format. Assessment Audit staff, assessment computer service providers and assessors worked at length in the initial years to create systems and standardized approaches to analysis so that assessment and market data could be uploaded to the Assessment Audit data base and verified.

The assessment audit database and statistical reporting program are performing well. Minor enhancements have been added and will continue to be added, as required, to improve operating efficiency and meet the data needs. So far the amount and type of data has proven effective for doing annual and detailed audits. The department will continue to monitor the appropriateness of the audit data requirements.

5) Declaration Received from Municipality

Each year, the Chief Administrative Officer of the municipality is asked to make a declaration in conjunction with compiling the Assessment Audit Form Return. The information on the form testifies to the integrity of the assessment function being performed in the municipality. There were 349 municipalities that returned the declaration to the Assessment Services Branch (ASB). While this number is encouraging, and an improvement over last year, ASB is targeting 100 % compliance in 1999.

6) Assessment to Market Value Ratios

Using the municipally supplied ratios and supporting information, ASB was able to provide feedback to municipal assessors. Where necessary, and in conjunction with the municipal assessor, amendments were made to the reported assessment audit data. With this initial step completed, Assessment Audit verified the assessment levels reported by assessors. The assessment levels are included in the tables on the following pages. These assessment levels provide a benchmark for measuring the improvement in the quality of municipal assessments in future years.

Under the Standards of Assessment Regulation, the quality standard specifies that the acceptable range for median assessment ratios is between 0.90 and 1.10. In this report, this assessment level is used as the performance measure for compliance with the quality standards because it is the overall ratio for the medians of each subgroup in the equalization category. The overall ratio is calculated by weighing the medians by the amount of assessment in the group it represents.

In addition to this report, each municipality receives its own annual audit report with more details on the assessment's compliance to the quality standards. Recommendations are also provided on how the municipality can improve the assessment quality and assessment audit reporting.

Beginning in 1995, municipalities conducting reassessments were required to follow the Municipal Government Act and the Standards of Assessment Regulation (AR365/94).

For the 10 cities required to meet the Municipal Government Act quality standard of assessment level, the following summary is provided:

Equalization Class	No. of Equalization Ratios	No. Meeting Ratio Standard
Improved NonRes	10	8
Improved Res	10	10
Vacant NonRes	10	8
Vacant Res	10	9

For the 2 specialized municipalities required to meet the Municipal Government Act quality standard of assessment level, the following summary is provided:

Equalization Class	No. of Equalization Ratios	No. Meeting Ratio Standard
Improved NonRes	2	2
Improved Res	2	2
Vacant NonRes	2	2
Vacant Res	2	1

For the 73 rural municipalities (including Counties, Municipal Districts, Improvement Districts and Special Areas) required to meet the Municipal Government Act quality standard of assessment level, the following summary is provided:

Equalization Class	No. of Equalization Ratios	No. Meeting Ratio Standard
Improved NonRes	73	73
Improved Res	73	72
Vacant NonRes	63	60
Vacant Res	69	62

For the 111 towns required to meet the Municipal Government Act quality standard of assessment level, the following summary is provided:

Equalization Class	No. of Equalization Ratios	No. Meeting Ratio Standard
Improved NonRes	110	101
Improved Res	111	107
Vacant NonRes	108	105
Vacant Res	109	102

For the 163 Villages (including Summer Villages) required to meet the Municipal Government Act quality standard of assessment level, the following summary is provided:

Equalization Class	No. of Equalization Ratios	No. Meeting Ratio Standard
Improved NonRes	128	123
Improved Res	163	145
Vacant NonRes	108	102
Vacant Res	160	147

Some municipalities were not included in this analysis and may not have met the standard for the 1998 assessment roll because they were not yet required to meet the standard until they prepare a reassessment for all property.

DETAILED AUDIT

OBJECTIVES

The objective of a detailed audit is for Alberta Municipal Affairs to express an opinion on whether an assessment has been prepared in accordance with the rules and procedures set out in the Municipal Government Act and its regulations and whether the assessment is fair and equitable. This type of audit may be initiated by the Minister at the request of a municipal council or as a referral to the Minister from the Municipal Government Board.

SCOPE

Detailed audits will be conducted on all municipalities over a five year cycle. In some cases, specific areas of the municipality, property classes or types will be targeted for audit rather than the entire municipality.

Detailed audits focus on:

a) Estimating assessment accuracy for unsold properties.

b) Auditing the methods and procedures the assessor uses to prepare the assessment to ensure the legislation and acceptable assessment practices are followed.

CONDITIONAL GRANT FOR PROPERTY ASSESSMENT COSTS

In 1998, Alberta Municipal Affairs provided five million dollars in grants to assist municipalities with the costs associated with their assessment function. The distribution of these grants was based on the parcel counts reported by municipalities in the 1996 audit data. Compliance with the assessment audit is a condition of the grant program. As a follow up to the grant program, a survey was sent to all municipalities with 252 responding. Those that failed to respond are encouraged to do so. Otherwise penalties may be applied against future grants.

FUTURE PLANS

As mentioned earlier, the addition of audit staff will put the branch in a position to expand and carry out a complete detailed audit cycle. Future plans for detailed audits are based on a five-year cycle. Along with this increased potential, the department will be able to increase its support to municipal assessors in drawing attention to those areas of the assessment roll that may need improvement.

In 1998, the department once again engaged the services of Almy, Gloudemans & Jacobs Property Taxation and Assessment Consultants (AGJ). The firm will be reviewing the progress that the Assessment Services Branch has made in implementing the recommendations of AGJ's 1997 "Review of the Audit and Equalization Process". The firm will also be designing detailed audit procedures and developing audit manuals. This initiative will commence in early 1999.

COMMENTS & FEEDBACK

Any comments or suggestions for improving our services to you would be greatly appreciated. Please forward them to the assessment auditor for your municipality or to:

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Cities	General Assessment Year	Assessment Level			
		Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Airdrie	1997	0.991	0.998	1.019	0.998
Calgary	1993	0.870	0.866	0.886	0.829
Camrose	1997	0.983	0.951	0.963	1.000
Edmonton	1993	0.942	1.005	1.007	0.963
Fort Saskatchewan	1997	0.961	0.991	0.958	0.926
Grande Prairie	1997	0.990	0.957	1.013	0.935
Leduc	1997	0.962	0.962	0.977	1.028
Lethbridge	1997	0.972	1.066	0.965	1.162
Lloydminster	1994	0.801	0.764	0.868	0.715
Medicine Hat	1997	0.907	1.011	0.921	0.895
Red Deer	1996	0.904	0.883	0.926	0.916
Spruce Grove	1996	0.904	0.855	0.874	0.968
St. Albert	1997	0.941	0.977	0.955	1.015
Wetaskiwin	1994	0.927	1.000	0.843	1.013

Specialized Municipalities	General Assessment Year	Assessment Level			
		Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Reg Mun of Wood Buffalo	1997	0.986	1.020	1.006	1.011
Strathcona County	1997	0.933	0.978	0.886	0.934

Rural Municipalities	General Assessment Year	Assessment Level			
		Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Acadia No. 34	1997	1.000	1.000	1.000	1.000
Athabasca No. 12	1997	0.961	1.000	0.991	0.950
Barrhead No. 11	1996	0.927	0.972	0.955	0.955
Beaver No. 9	1996	0.959	1.000	1.000	1.007
Big Lakes	1997	0.920	0.997	0.942	
Bighorn No. 8	1997	0.960	1.020	0.972	
Birch Hills No. 19	1997	0.989	0.991	0.994	0.990
Bonnyville No. 87	1997	0.981	0.994	1.000	0.932
		Assessment Level			

Rural Municipalities - continued	General Assessment Year	Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Brazeau No. 77	1996	0.839	0.976	0.960	1.074
Camrose No. 22	1996	0.972	1.000	0.774	1.000
Cardston No. 6	1996	0.918	1.000	0.900	1.000
Clear Hills No. 21	1997	0.980	1.000	0.980	1.000
Clearwater No. 99	1997	0.964	1.000	0.940	
County of Lac Ste. Anne No. 28	1997	0.970	0.970	0.985	0.970
Cypress No. 1	1997	0.907	1.000	0.929	1.018
East Peace No. 131	1997	0.946	1.000	0.998	1.000
Fairview No. 136	1996	0.887	1.000	0.984	1.000
Flagstaff County	1997	1.010	1.000	1.050	1.000
Foothills No. 31	1997	0.948	1.000	0.963	1.000
Forty Mile No. 8	1997	0.945	0.992	0.959	0.959
Grande Prairie No. 1	1997	0.987	0.937	1.011	1.010
Greenview No. 16	1997	0.915	0.949	0.912	0.950
Kneehill County	1997	0.955	1.000	0.962	1.000
Lacombe No. 14	1997	0.976	0.994	1.003	0.951
Lakeland County	1997	0.990	0.992	0.995	0.990
Lamont No. 30	1996	0.890	0.968	0.885	0.885
Leduc County	1997	0.861	0.932	0.976	1.007
Lesser Slave River No. 124	1996	0.931	0.995	0.982	0.982
Lethbridge No. 26	1997	0.974	1.069	0.868	
M.D. of Opportunity	1997	0.928	0.988	0.967	0.967
Mackenzie No. 23	1997	0.920	0.965	0.969	0.969
Minburn No. 27	1997	0.972	1.013	1.065	1.034
Mountain View County	1997	0.997	1.000	0.996	0.894
Newell No. 4	1997	0.942	0.928	0.992	
Northern Lights No. 22	1996	0.940	1.000	0.990	1.000
Paintearth No. 18	1996	0.930	1.000	0.930	1.000
Parkland County	1997	0.922	1.016	0.920	0.988
Peace No. 135	1996	0.952	1.000	1.000	1.000
Pincher Creek No. 9	1997	0.964	1.012	0.959	
Ponoka No. 3	1997	0.935	0.944	0.958	0.995
Provost No. 52	1996	0.905	0.972	0.887	0.998
Ranchland No. 66	1997	0.950	1.000	0.950	
Red Deer No. 23	1997	0.957	0.995	1.034	0.940
Rocky View No. 44	1997	0.965	1.019	0.992	1.013
Saddle Hills No. 20	1997	0.945	0.980	0.983	0.980
Smoky Lake No. 13	1996	0.918	0.931	0.869	0.998
Smoky River No. 130	1997	0.940	1.000	1.000	1.000
Spirit River No. 133	1997	0.968	1.000	1.000	1.000
St. Paul No. 19	1997	0.944	0.997	0.990	0.960
Starland No. 47	1997	0.930	0.930	0.930	0.930
Stettler No. 6	1996	0.913	1.000	0.947	1.020
		Assessment Level			

Rural Municipalities - continued	General Assessment Year	Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Sturgeon County	1997	0.950	0.998	0.962	0.997
Taber No. 14	1997	0.870	1.000	0.861	0.861
Thorhild No. 7	1997	0.936	1.012	0.974	0.996
Two Hills No. 21	1997	0.977	0.996	1.075	1.042
Vermilion River No. 24	1996	0.856	0.946	1.009	1.000
Vulcan County	1997	0.865	1.000	0.981	1.000
Wainwright No. 61	1997	1.059	1.005	1.058	1.071
Warner No. 5	1997	0.945	1.000	0.925	
Westlock No. 92	1997	0.947	0.990	0.962	0.958
Wetaskiwin No. 10	1997	0.882	1.035	0.962	0.962
Wheatland No. 16	1997	0.945	1.000	0.972	1.000
Willow Creek No. 26	1996	0.925	1.000	0.975	1.000
Woodlands County	1997	0.868	1.000	0.920	1.000
Yellowhead County	1996	0.814	0.985	0.904	1.097

		Assessment Level			
Towns	General Assessment Year	Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Athabasca	1997	0.944	0.945	0.952	0.954
Banff	1997	0.963	0.965		
Barrhead	1997	0.981	0.973	0.940	0.977
Bashaw	1996	0.910	1.077	0.910	1.077
Bassano	1997	0.944	1.051	0.978	1.000
Beaumont	1997	0.932	0.972	0.894	0.940
Beaverlodge	1997	0.991	0.996	1.000	1.000
Black Diamond	1997	0.955	1.016	0.920	1.020
Blackfalds	1997	0.989	1.101	1.025	1.101
Bon Accord	1997	0.989	1.079	1.041	1.041
Bonnyville	1997	0.905	0.960	0.944	1.029
Bow Island	1997	0.980	1.000	1.011	0.961
Bowden	1997	0.974	0.990	1.015	1.040
Brooks	1997	0.939	0.978	0.985	1.000
Bruderheim	1997	0.919	0.923	0.920	0.920
Calmar	1997	0.975	1.000	0.972	1.003
Canmore	1997	0.952	0.964	0.941	0.951
Cardston	1997	0.955	0.934	0.979	1.000
Carstairs	1997	0.937	1.013	0.937	1.000
Castor	1997	1.036	0.975	1.036	0.975
Chestermere	1997	0.963	1.000	0.984	1.000
		Assessment Level			

Towns - continued	General Assessment Year	Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Claresholm	1996	0.955	1.030	1.004	1.000
Coaldale	1997	0.951	1.200	0.962	1.000
Coalhurst	1997	0.995	1.051	0.985	1.000
Cochrane	1997	0.927	0.894	1.016	0.922
Cold Lake	1996	0.904	0.833	0.968	0.931
Coronation	1996	0.977	1.077	0.953	1.021
Crossfield	1997	0.947	1.000	0.915	1.000
Crowsnest Pass	1997	0.827	0.972	0.815	0.942
Daysland	1997	0.973	1.000	0.983	1.000
Devon	1997	0.965	0.988	0.924	0.910
Didsbury	1996	0.934	1.005	0.967	1.010
Drayton Valley	1996	0.893	0.903	0.953	0.971
Drumheller	1996	0.917	0.940	0.987	1.017
Eckville	1997	0.936	0.937	1.028	1.028
Edson	1997	0.961	0.990	1.030	0.962
Elk Point	1997	0.935	0.939	0.950	0.946
Fairview	1996	0.958	1.000	0.987	1.000
Falher	1997	0.965	1.000	1.000	1.000
Fort Macleod	1997	0.927	0.955	0.919	1.001
Fox Creek	1996	0.958	1.005	1.000	1.000
Gibbons	1997	0.986	0.991	0.871	1.006
Grande Cache	1997	0.931	0.955	0.950	0.931
Granum	1997	0.956	1.010	0.930	1.000
Grimshaw	1996	0.939	1.000	1.000	1.000
Hanna	1997	0.997	0.997	1.001	1.001
Hardisty	1997	0.932	0.952	0.986	0.925
High Level	1996	0.920	0.893	1.055	0.928
High Prairie	1997	0.952	0.941	0.952	0.945
High River	1997	0.935	1.029	0.948	0.988
Hinton	1996	0.882	0.944	0.951	0.998
Innisfail	1997	0.902	0.934	0.930	0.945
Killam	1997	0.993	1.064	1.027	1.000
Lac La Biche	1996	0.973	0.981	1.010	1.000
Lacombe	1997	0.949	1.054	0.912	1.084
Lamont	1996	0.954	0.930	0.942	0.896
Legal	1997	0.982	0.997	1.010	1.000
Magrath	1997	0.942	1.000	0.937	1.000
Manning	1996	0.976	0.951	1.010	1.000
Mayerthorpe	1997	0.951	0.976	1.004	0.980
McLennan	1997	1.005	1.000	1.000	1.000
Milk River	1997	0.950	1.000	1.003	1.000
Millet	1997	0.988	1.003	0.982	0.981
Morinville	1997	0.976	1.101	0.971	0.906
Mundare	1997	0.945	0.937	1.043	1.000
		Assessment Level			

Towns - continued	General Assessment Year	Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Nanton	1997	0.912	0.990	0.952	1.000
Okotoks	1997	0.983	0.992	0.990	0.972
Olds	1996	0.945	0.990	0.998	1.021
Oyen	1997	0.993	0.986	1.000	1.000
Peace River	1996	0.962	1.000	0.962	1.000
Penhold	1997	0.993	0.993	0.993	0.993
Picture Butte	1997	0.938	1.000	0.977	1.000
Pincher Creek	1997	0.957	1.007	0.964	1.000
Ponoka	1997	0.950	1.045	0.963	0.962
Provost	1997	0.964	0.996	1.000	1.053
Rainbow Lake	1996	0.955	0.955	0.922	1.065
Raymond	1997	0.972	1.000	1.000	
Redcliff	1997	0.955	1.000	0.986	0.954
Redwater	1997	0.979	0.963	1.024	1.000
Rimbey	1997	0.990	0.956	1.073	0.956
Rocky Mountain House	1997	0.947	0.969	0.928	0.936
Sedgewick	1997	0.965	0.939	0.941	0.973
Sexsmith	1996	0.923	0.904	0.831	0.922
Slave Lake	1996	0.933	0.872	0.946	0.982
Smoky Lake	1996	0.929	1.108	1.023	0.979
Spirit River	1996	0.933	0.991	1.000	1.000
St. Paul	1996	0.965	1.000	0.952	1.019
Stavely	1997	1.008	1.050	0.913	1.000
Stettler	1996	0.941	1.130	0.973	0.902
Stony Plain	1996	0.935	0.957	0.915	0.939
Strathmore	1997	0.964	1.000	0.970	1.000
Sundre	1996	0.953	1.003	0.849	1.008
Swan Hills	1997	0.997	1.000	0.964	0.886
Sylvan Lake	1997	0.899	0.970	0.852	0.995
Taber	1997	0.948	1.064	0.951	1.064
Three Hills	1997	0.916	0.969	0.993	1.007
Tofield	1997	0.982	0.967	0.933	1.000
Trochu	1996	0.931	0.958	0.992	0.917
Turner Valley	1997	0.923	0.999	0.946	0.999
Two Hills	1996	0.965	0.987	1.000	1.004
Valleyview	1997	0.973	0.989	1.000	1.000
Vauxhall	1997	0.956	0.999	0.914	0.914
Vegreville	1997	0.993	0.961	1.024	0.980
Vermilion	1997	0.932	0.932	0.948	0.957
Viking	1997	0.951	0.958	1.032	1.000
Vulcan	1997	0.921	1.000	1.199	1.000
Wainwright	1996	0.958	1.000	1.000	1.000
Wembley	1997	0.969	0.997	1.000	0.997
Westlock	1996	0.977	0.972	0.977	0.925
Whitecourt	1997	0.962	0.980	0.996	0.997
		Assessment Level			

Villages & Summer Villages	General Assessment Year	Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Acme	1997	0.928	1.016	0.945	1.000
Alix	1997	0.892	0.976	0.952	0.981
Alliance	1997	0.876	1.000	1.000	1.000
Amisk	1996	0.935	1.008	0.984	0.960
Andrew	1997	1.014	0.984	0.984	0.972
Arrowwood	1997	0.772	1.000	0.916	
Barnwell	1996	0.936	1.000	0.889	0.889
Barons	1997	0.993	1.003	0.908	1.003
Bawlf	1997	0.987	0.939	1.000	1.000
Beiseker	1997	0.929	0.948	0.929	1.000
Bentley	1997	0.997	0.951	0.997	0.995
Berwyn	1996	0.992	1.000	0.980	1.000
Big Valley	1997	0.998	1.037	1.000	0.999
Bittern Lake	1997	0.967	1.000	0.968	1.000
Botha	1997	0.946	1.000	0.946	1.000
Boyle	1997	0.973	0.985	0.978	0.990
Breton	1996	0.901	0.929	0.979	1.021
Burdett	1997	1.004	1.004	0.953	1.000
Carbon	1997	0.905	0.926	0.935	0.991
Carmangay	1997	1.000	0.988	0.967	
Caroline	1996	0.943	0.994	0.900	1.010
Cereal	1997	0.984	1.000	1.000	1.000
Champion	1997	0.965	1.000	1.012	1.000
Chauvin	1996	0.952	1.019	1.035	1.020
Chipman	1997	1.043	0.962	1.000	1.000
Clive	1997	0.967	0.991	0.987	0.987
Clyde	1997	0.973	0.994	1.087	1.000
Consort	1996	0.952	1.147	1.026	0.991
Coutts	1997	0.938	1.000	1.000	1.000
Cowley	1997	0.986	1.000	0.978	
Cremona	1997	1.001	0.984	0.940	0.940
Czar	1997	0.984	1.041	1.041	1.041
Delburne	1996	0.987	0.981	0.992	1.014
Delia	1997	0.996	1.024	1.043	0.950
Derwent	1997	1.000	0.998	1.022	1.000
Dewberry	1996	1.053	0.958	0.997	0.997
Donalda	1997	0.938	0.938	0.938	0.938
Donnelly	1997	0.985	1.000	1.060	1.000
Duchess	1997	0.966	1.000	0.929	1.000
Edberg	1997	0.928	1.046	1.000	1.046
Edgerton	1997	0.967	1.000	1.000	1.000
Elnora	1996	0.925	0.974	0.994	1.000
Empress	1997	1.044	1.000	1.044	1.000
		Assessment Level			

Villages & Summer Villages - continued	General Assessment Year	Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Entwistle	1997	0.958	0.926	1.018	1.008
Evansburg	1997	0.978	0.975	0.998	0.975
Ferintosh	1997	1.154	1.000	1.000	1.000
Foremost	1997	1.054	1.000	1.054	1.000
Forestburg	1997	0.975	1.000	1.041	1.015
Gadsby	1997	0.950	0.958	1.040	1.040
Galahad	1997	1.000	1.000	1.000	1.000
Girouxville	1996	1.042	1.000	1.165	1.165
Glendon	1997	0.987	0.989	1.004	1.014
Glenwood	1997	0.922	1.000	0.671	0.671
Halkirk	1997	0.905	1.000	0.905	0.905
Hay Lakes	1997	0.959	1.000	1.000	1.000
Heisler	1997	1.000	1.000	1.074	1.000
Hill Spring	1997	1.114	1.000	0.830	0.830
Hines Creek	1996	1.025	1.000	1.000	1.000
Holden	1997	0.980	1.050	1.000	1.000
Hughenden	1997	0.908	1.095	1.010	1.095
Hussar	1997	0.970	1.000	1.000	1.000
Hythe	1996	0.978	0.990	1.000	0.995
Innisfree	1997	0.985	0.973	0.980	0.998
Irma	1996	0.891	1.000	0.993	0.992
Irricanna	1997	0.946	1.100	1.141	1.141
Kinuso	1996	1.007	1.007	0.959	0.980
Kitscoty	1997	0.949	1.000	0.983	1.000
Lavoy	1997	0.996	0.989	0.942	1.000
Linden	1997	0.969	0.981	0.969	1.033
Lomond	1996	1.205	1.137	0.960	
Longview	1997	0.995	0.980	0.950	0.980
Lougheed	1997	0.928	0.987	1.058	1.016
Mannville	1997	0.963	1.000	0.952	1.000
Marwayne	1997	1.000	1.030	1.003	0.999
Milo	1996	0.972	1.000	0.978	0.978
Minburn	1997	1.058	1.000	1.000	1.000
Mirror	1996	1.002	0.986	1.003	0.981
Morrin	1997	1.000	1.000	1.000	1.000
Munson	1997	0.911	1.000	0.911	1.000
Myrnam	1997	0.997	0.980	1.000	1.000
Nampa	1996	0.967	1.000	0.985	1.000
New Norway	1997	0.987	1.000	1.000	1.000
New Sarepta	1997	0.898	0.903	0.901	
Nobleford	1997	0.961	1.004	1.007	1.005
Onoway	1997	1.033	0.952	1.018	1.011
Paradise Valley	1997	1.041	0.996	1.000	1.000
Plamondon	1997	0.999	1.005	0.979	0.991
		Assessment Level			

Villages & Summer Villages - continued	General Assessment Year	Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Rockyford	1997	0.860	1.000	1.000	1.000
Rosalind	1997	0.946	1.000	1.000	1.000
Rosemary	1997	0.958	1.000	0.957	0.957
Rycroft	1996	0.998	1.000	0.965	1.000
Ryley	1997	0.974	1.057	1.000	1.000
Sangudo	1997	0.969	0.951	0.955	0.950
Standard	1997	0.972	1.000	1.000	1.000
Stirling	1997	0.976	1.000	1.020	1.000
Strome	1997	1.011	1.000	1.066	1.000
Thorhild	1996	0.965	0.832	0.956	0.956
Thorsby	1997	0.964	1.027	0.964	1.027
Tilley	1997	0.984	1.049	0.990	
Veteran	1997	0.973	1.000	0.909	1.000
Vilna	1996	1.000	1.000	1.000	1.000
Wabamun	1997	1.004	1.000	0.724	1.000
Wanham	1997	0.991	1.000	1.020	1.000
Warburg	1997	1.001	0.985	1.001	0.985
Warner	1997	0.998	0.998	1.000	1.000
Warspite	1997	1.076	1.000	1.000	
Waskatenau	1996	1.007	1.318	1.215	1.350
Willingdon	1997	0.994	0.910	1.040	1.012
Youngstown	1997	0.977	1.000	1.000	1.000
Alberta Beach S.V.	1996	0.964	0.992	1.116	1.011
Argentia Beach S.V.	1997	0.978	0.950	0.987	
Betula Beach S.V.	1997	0.983		0.983	
Birch Cove S.V.	1996	0.964		0.923	
Birchcliff S.V.	1996	0.856	0.860	0.848	
Bondiss S.V.	1996	0.879	1.000	0.995	
Bonnyville Beach S.V.	1997	0.980		1.000	
Burnstick Lake S.V.	1996	0.834			
Castle Island S.V.	1997	1.007			
Crystal Springs S.V.	1997	0.913	0.954	0.925	
Ghost Lake S.V.	1997	0.966		1.000	
Golden Days S.V.	1997	0.963	1.000	0.939	
Grandview S.V.	1997	0.922		0.924	
Gull Lake S.V.	1996	0.925	0.967	0.973	
Half Moon Bay S.V.	1996	0.837		0.870	
Horseshoe Bay S.V.	1997	1.034		1.028	
Island Lake S.V.	1997	0.994	1.000	1.090	
Island Lake South S.V.	1997	1.063		1.025	
Itaska Beach S.V.	1997	0.932		0.767	
Jarvis Bay S.V.	1996	0.754		0.909	
Kapasiwin S.V.	1997	1.008			
		Assessment Level			

Villages & Summer Villages - continued	General Assessment Year	Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Lakeview S.V.	1997	1.101		0.930	
Larkspur S.V.	1997	0.984		1.058	
Ma-Me-O Beach S.V.	1997	0.950	0.953	0.964	0.978
Mewatha Beach S.V.	1997	0.954		1.032	
Nakamun Park S.V.	1997	0.982		0.993	
Norglenwold S.V.	1996	0.876		0.851	
Norris Beach S.V.	1997	0.971		0.951	
Parkland Beach S.V.	1997	1.033	1.030	0.982	1.009
Pelican Narrows S.V.	1997	0.996		1.000	
Point Alison S.V.	1997	0.985		0.985	
Poplar Bay S.V.	1997	0.952		1.040	
Rochon Sands S.V.	1997	1.062	1.000	1.011	
Ross Haven S.V.	1997	0.954	0.954	1.004	
Sandy Beach S.V.	1997	0.960	0.978	0.983	0.978
Seba Beach S.V.	1996	0.921	0.925	0.930	0.940
Silver Beach S.V.	1997	0.959		0.950	
Silver Sands S.V.	1997	0.980	1.000	0.962	
South Baptiste S.V.	1997	0.941	1.000	0.975	
South View S.V.	1997	1.012		0.988	
Spring Lake	1997	0.978	0.960	1.015	0.960
Sunbreaker Cove S.V.	1996	0.872		0.869	
Sundance Beach S.V.	1997	0.891		1.014	
Sunrise Beach S.V.	1997	0.988		1.004	
Sunset Beach S.V.	1997	0.983		0.958	
Sunset Point S.V.	1996	1.007	1.007	0.913	
Val Quentin S.V.	1997	0.969		0.970	
Waiparous S.V.	1997	0.994		1.003	
West Baptiste S.V.	1997	1.034		1.000	
West Cove S.V.	1997	1.003	1.000	1.031	
Whispering Hills S.V.	1997	0.979		0.971	
White Gull S.V.	1997	0.936		1.050	
White Sands S.V.	1996	0.980		0.981	
Yellowstone S.V.	1997	1.001		1.025	

Improvement Districts	General Assessment Year	Assessment Level			
		Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
I.D. No. 12 (Jasper Park)	1997	0.950	0.950		0.950
I.D. No. 13 (Elk Island)	1997	1.000	1.000		
I.D. No. 24 (Wood Buffalo)	1997	1.000	1.000		1.000
I.D. No. 4 (Waterton)	1996	0.868	1.000	0.850	
I.D. No. 5 (Kananaskis)	1997	0.970	0.970	0.970	0.970
I.D. No. 9 (Banff)	1997	0.970	0.970		0.970
Jasper I. D. (Townsite)	1997	0.946	0.915	0.950	0.950

Redwood Meadows & Special Areas	General Assessment Year	Assessment Level			
		Improved Residential	Improved Non-Residential	Vacant Residential	Vacant Non-Residential
Townsite of Redwood Meadows	1997	0.937			
Special Areas (2,3,4)	1997	1.000	1.000	1.000	1.000